



DEFENSE FINANCE AND ACCOUNTING SERVICE
INDIANAPOLIS CENTER
INDIANAPOLIS, IN 46249

DFAS/ADI

June 13, 2005

MEMORANDUM FOR DIRECTORS, DFAS-INDIANAPOLIS SITES, FINANCE
AND ACCOUNTING OFFICERS

SUBJECT: Fiscal Year End (FY 05) Accounting and Reporting
Instructions for Funds Executed by the Army

The attached instructions, covering fiscal year-end processing for funds being executed by the Army, i.e., Department 21 funds and Department 97 funds with Army limits, are provided for your use.

Point of contact is Accounting Procedures, 317-510-3380.

/Signed/
F. A. Klumph
Director, Field Accounting Services

Attachment

1. Year End Instructions

**FISCAL YEAR END (FY 05) ACCOUNTING AND REPORTING INSTRUCTIONS
FOR FUNDS EXECUTED BY THE ARMY
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**FISCAL YEAR (FY 05) ACCOUNTING AND REPORTING INSTRUCTIONS
FOR FUNDS EXECUTED BY THE ARMY**

1. **Purpose.** This memorandum provides fiscal year-end accounting instructions for funds executed by the Army, i.e., Department 21 funds and Department 97 funds with Army limits.

2. **Noteworthy Items.**

A. ★ denotes a change from last year.

B. A Statement of Completion is due by October 15th. See paragraph 5.

C. Upon receipt of this instruction, accounting activities will stop rejecting transactions citing canceling appropriations. See paragraph 14.A.1. for further information.

D. During the final two weeks of the fiscal year (FY), accounting activities will not unilaterally record obligations on behalf of the fund holder. Obtain fund holder concurrence before recording any obligations on the fund holder's behalf during this time period. However, obligation matching via the operational data store (ODS) will run through September 27th. From September 28th through 30th the obligation matching process will be suspended. This pertains to prevalidation under \$2500. Transactions over \$2500 are always coordinated with the fund holder IAW DoDFMR, Volume 3, Chapters 8 and 11.

E. Each accounting activity will provide a canceled year transaction point of contact (POC) (name, E-mail address, phone and fax) via E-mail to ap@dfas.mil by August 19, 2005.

F. Each accounting activity processing expenditure reports is to provide a POC for the reporting site and a telephone number where the POC can be contacted during year-end processing. POCs must be available to answer/resolve file transfer, control/detail balancing, or edit problems after duty hours. It is essential that each POC be familiar with all report content and be available to assist in the review process. Provide the name of your POC to the appropriate 302 report representative in Attachment 1 NLT June 24, 2005.

3. **Electra Processing.**

★ A. Accounting activities have until 6:45 PM on the 3rd calendar day of October to complete Electra correction processing for both general funds and Army Working Capital Funds (AWCF). Departmental personnel will identify and process any final corrections by the 6th calendar day of October so that accounting activities can update their accounting system and run corrected reports for certification. System proponents will provide their users with the technical instructions to accomplish the update. Updating the field accounting system

prior to assurance and certification of the fiscal year-end reports ensures agreement between the installation-level and the departmental-level systems.

B. Correct the Electra edit table errors first, then resolve and process corrections for the out-of-balance and abnormal conditions in the Table of Abnormal Balances (TABs). Some, but not all, of the abnormal conditions reported in the TABs are as follows:

- (1) Negative Undelivered Orders.
- (2) Negative receivables.
- (3) Negative unliquidated obligations (NULOs)/Overdisbursements.
- (4) Negative payables.
- (5) Overobligations.
- (6) Status/Command Expenditure Report (CER) differences.
- (7) Funds exceeding annual program

C. For the Forestry and Agriculture programs, orders and obligations must be in agreement using the following Army Management Structure/Reimbursable Source Code (AMS/RSC) combination (basic symbols 2020, 2065, 2080). RSCs 934 and 940 can only be used with the associated AMS. If any other AMS is used with these RSCs, it must be moved to the appropriate RSC. Any AMS with 61, 62, 63, or 64 as the 7th and 8th positions must be used only for the forestry or agriculture program.

- | | | |
|------------------------------|----------|-----|
| (1) Forestry (Lumber/Timber) | ****5361 | 940 |
| | ****5362 | 940 |
| (2) Agriculture (Grazing) | ****5363 | 934 |
| | ****5365 | 934 |

D. When working ELECTRA reports, ensure that ELECTRA and the source system stay in balance. If there is input into the ELECTRA files that is not in the source system, or if there is input into the source system that does not get into the ELECTRA files, contact your DFAS-IN Budget Execution Team POC (refer to Attachment 1).

E. Upon completion of the Electra process, to include any transactions made by DFAS-IN Departmental Accounting personnel, submit the final year end reports containing all

corrections to the allotment/allowance holder for certification as explained in paragraph 4 below. Coordinate the certification date with the allotment/allowance holder.

F. Fax or E-mail any corrections that change bottom line totals (appropriation/fiscal year) to the general ledger and budget execution POC in Attachment 1. Bottom line changes must be included in the general ledger pre-closing to ensure a correct year-end rollover.

4. Certification and Assurance Statements.

A. The accounting activity is responsible to submit the final year end reports and a copy of the assurance statement at Attachment 3 to the allotment/allowance holder. The accounting activity is responsible for retaining the permanent assurance statement for audit purposes.

B. The allotment/allowance holder is the commander or a designated representative (including the civilian equivalent) of an activity or installation who receives an allotment/allowance of funds. The allotment/allowance holder can delegate in writing to a position or named individual and an alternate, if desired (Deputy Commander or civilian equivalent, Chief of Staff, or Director of Resource Management (DRM)/Comptroller). The allotment/allowance holder or the designated representative will certify the reports using the statement at Attachment 4. The allotment/allowance holder is responsible for retaining for audit the permanent reports and accompanying certification statement as well as any delegation of authority, IAW records retention requirements (refer to DFAS 5015.2M).

C. The Accounting Activity Director (or the Senior Accountant) is responsible for ensuring the electronic submission of the report to DFAS-IN is in total agreement with the final year end report certified by the allotment/allowance holder.

D. The Accounting Activity Director (or the Senior Accountant) will attest to the accuracy of the special open allotment accounts using the assurance statement at Attachment 3 and retain the statement for audit purposes.

E. The Accounting Activity Director (or the Senior Accountant) will attest to the accuracy and correctness of the individual account balances comprising the general ledger trial balance reports using the statement at Attachment 5. The accounting activity is responsible for retaining this statement for audit purposes.

5. Statement of Completion Due October 15th. Upon completion of the procedures in paragraphs 3 through 4 above, the Accounting Activity Director (or the Senior Accountant) will E-mail a statement of completion to the appropriate budget

execution team POC listed in Attachment 1. Provide this statement by the 15th calendar day October and include that you (1) made the final Electra corrections, (2) provided the assurance statements, (3) submitted any general ledger adjustments, and (4) are sure the allotment/allowance holder has certified the reports.

6. Special Emphasis.

A. Accurate and Timely Reporting. Accurate and timely reporting is critical, especially at fiscal year-end. Make a special effort to correct errors and provide valid report data IAW established due dates. Ensure that electronic submissions are in total agreement with the certified reports. Errors or incomplete submissions may result in re-certification. An automated process is used for confirmation of file receipt. The owner of the USER ID transmitting the file will receive an E-mail confirming receipt and providing the results of a preliminary analysis of the data including any possible errors on Headers/Trailers and RIC/CIC combinations. Acceptable RIC/CIC combinations are provided in DFAS-IN Regulation 37-1, Chapter 30. The results are published on the DFAS Corporate Operations (DCO) website at <https://dfas4dod.dfas.mil/centers/dfasin/corpops/ssd/timeliness/collect.htm>. Departmental Accounting Division personnel will be available to verify receipt of file transfer submissions upon request from 6:00 a.m. to 6:00 p.m. EST, October 1st through 5th. Activities may verify receipt of their submissions by calling 317-510-4785/3090 or DSN 699-4785/3090. The caller must know the name of the file submitted and the number of lines in the file for verification of receipt.

B. Footnotes.

(1) Correct or fully explain all material errors on the CSCFA-218/CSCFA-112 reports in a footnote at fiscal year-end. Material errors are abnormal conditions that appear on the departmental-level reports and may include NULOs, negative balances in accounts payable and receivable, and any overobligations or overdisbursements that exceed funding authority. The TABs and edit errors in the Electra program are tools to identify these abnormal conditions.

(2) Footnotes should explain in detail: (i) which activity is causing the condition, (ii) the appropriation, limit/subhead, budget activity, AMS or account, and month in which the abnormality occurred, (iii) the amount, (iv) what caused the abnormal balance, (v) what action(s) is/are being taken to resolve the abnormality, and (vi) the time frame of when the condition will be corrected. An example of an acceptable footnote follows:

"Activity reported a negative account payable in the amount of \$\$\$ for 21 5/5 2020 account during the month of

September 2005. The error was caused by the duplicated entry of a contractual disbursement that was erroneously processed in

the Mechanization of Contract Administration Services (MOCAS) system. Correction of the error will be reflected on next month's report."

(3) Vague and/or generic footnotes provided for abnormal balances are not acceptable. Examples of unacceptable footnotes are:

a. No explanation or footnote provided for TAB error.

b. Abnormal balance caused by an accounting error.

c. Disbursements exceed obligations.

d. Responsible activity has been notified. Research is being conducted.

e. Abnormal balance caused by intransit, suspended or unsupported disbursements, or disbursements charged to the wrong appropriation at Treasury.

f. Abnormal balance is caused by undistributed disbursements being offset against payables.

C. Reimbursable Order Write Down.

(1) When both the performing and ordering activities use multi-year appropriations, and neither appropriation is expiring, do not write down the reimbursable order. If either the ordering or performing activity use an appropriation (single or multi-year) which is expiring at the end of the year, you must write down the reimbursable order to the greater of obligations or earnings. Write down Funded reimbursable orders to zero both in the Program Budget Accounting System (PBAS) Order Control and the CSCFA-112 Report for expiring year Replacement and Modernization of Army Inventory (RM) orders which have not been converted to direct funds. Transfer the corresponding RM collection to Miscellaneous Receipts, appropriation 21 R 3200.0001.

(2) Reimbursement Source Code (RSC) 9**. For non-federal orders (source code 9**) that are paid in advance, it is not necessary to write down the reimbursable order unless the performer's funds are expiring. When the performer's funds are expiring, write down the orders and transfer unearned revenue to the new fiscal year so there will be no reimbursements receivable in RSC 9**. When the performer's funds are not expiring, do not write down the orders, and reimbursements receivable will remain in the prior year along with the unearned revenue and unfilled orders. When unfilled orders remain in the prior year, provide a footnote giving the unfilled amount for each three position detail AMS.

D. Expenditure Timing Issues. Activities processing expenditure transactions through automated processes, such as the Intra-Governmental Payment and Collection System (IPAC) and Defense Cash Accountability System (DCAS), must ensure transactions are entered in time to be posted by the receiving activity prior to year-end. The Director for Central Disbursing Services will provide guidance on cutoff dates as well as other processes for disbursing separately.

E. Negative Undelivered Orders. Undelivered Orders (UDOs) should not have a negative balance. Research and correct negative UDOs prior to submission of monthly reports. Footnote any unresolved abnormal balances, describe the cause, corrective action being taken, and the expected date of correction.

F. Unearned Revenue vs. Unfilled Orders. Unearned revenue exceeding unfilled orders at the detail RSC level is an abnormal condition. If this condition exists, provide an explanatory footnote on the CSCFA-112 Report. This condition cannot exist for a canceling appropriation.

G. Proper Reporting of Suspended Reimbursement Transactions. Use RSC S00 (zero zero) with AMS 9966 on the CSCFA-112 report to identify suspended reimbursement transactions. Certified reports with ending receivable balances in AMS 9966 without RSC S00 are unacceptable. You cannot use AMS 9966 for canceling year transactions, you must use a valid AMS.

H. Advance Accruals Equal to Unliquidated Balance. Ensure that all advance accruals (transaction report codes (TRCs) 16, 17, 18, 19) are equal to the outstanding unliquidated balance in the advance element of resource (EOR). In addition, if you cite an advance EOR, you must cite a valid AMS (not AMS 9966).

I. Object Class (OC) 41 and 43. Report these OCs at the four position EOR level for all fiscal years.

J. Invalid use of Elements of Resource (EORs)

(1) All FY 2000 26** series EORs (Supplies and Materials) with a fourth position of 1,2,3,4,8 or V,W,X,Y, are for use with Operation and Maintenance, Army Reserve (OMAR) and Operation and Maintenance, Army National Guard (OMANG) only.

(2) All 27** series EORs (Service Charge Function) are temporary pseudo EORs established for internal accounting processes. These EORs do not have a valid corresponding OMB Circular A-11 object class for reporting obligations and deobligations to OMB. Therefore, all 27** series EORs must net to zero each month within the fiscal year, basic symbol, limit, and allotment serial number. There will be an Electra TAB check to verify that they are at zero.

K. Problem Disbursements.

(1) During the last few weeks of the fiscal year problem disbursements tend to increase. To prevent this from happening and to ensure we meet our problem disbursement reduction goals, we need a concerted effort from everyone.

(2) Use the following list of helpful "Do's and Don'ts" to minimize the creation of problem disbursements during the last few weeks of the fiscal year.

All Appropriations

a. Do - Research and record obligations for problem disbursements IAW DoDFMR Volume 3, Chapter 11. Continue to coordinate with the fund holder to resolve issues.

b. Do - Coordinate with the fund holder prior to recording obligations on behalf of the fund holder during the last two weeks of the fiscal year. Coordinate the action even if the dollar amount is within the authorized thresholds.

c. Do - Process all transmittals (TLs) by completely clearing the TL. Partial clearances still represent large percentages of our Unmatched Disbursement (UMD) balances. Accounting activities should establish goals to completely clear TLs. However, at fiscal year end only, do not process residual balances into the accounting system using AMS 9966 while trying to resolve the transaction. This action will clear the transmittal and reduce absolute partial clearance balances, but it will increase the UMD balance for 9966 transactions. For canceling year transactions, AMS 9966 cannot be used, you must use a valid AMS.

d. Do - Review your monthly expenditure edit accepted and error reports to ensure transactions were properly processed and your staff is correcting errors in a timely manner.

e. Do - Provide assistance to DFAS-CO to clear rejects.

f. Do - Refer to and comply with the requirements provided in this year-end instruction.

g. Do - Refer to and comply with the Central Disbursing Services Year-End Instructions which will be published separately.

h. Do - Review and comply with write-off procedures in DFAS-IN Regulation 37-1, Chapter 19.

i. Do - Have good documentation and supporting data for all transactions - most importantly the automatic interface transactions.

j. Do - Clear all DELMAR alpha errors/suspense errors for the fiscal year; at a minimum clear those over 60 days old to reduce status/CER differences.

k. Do - Clear all DELMAR numeric errors citing cross-disbursement limits. Ensure only valid cross-disbursement limits are being submitted on the RCS CSCFA-302 reports.

l. DO - Clear error code 13s in the month after they occur, i.e., July errors must be cleared in August and not left until September. August errors must be cleared in September.

m. Do - Clear all Unreconciled Input Data Report (UIDR) balances over 60 days and provide spreadsheets for Disbursing Symbol Station Number (DSSN) 5570 (Directorate for Centralized Disbursing) to the Directorate for Departmental Reporting, Expenditure Division, for file maintenance NLT August 27, 2004.

n. Do - Verify that all interfund billings have been processed by Defense Automated Addressing System (DAAS).

o. Do - Submit the RCS CSCFA-302/304 reports on time.

p. Do - Coordinate internally to ensure all documents are processed prior to cutoffs.

q. Do - Use the data available in Operational Data Store (ODS) to research problems.

★ r. Do Not - Post any obligations against EORs 4610, 4620, 4621, 4622, 4630, 4640, 4650, or 4660. Record obligations associated with theses EORs in EOR 4601.

s. Do Not - Reject any transactions to DSSN 5570 IAW DFAS-IN Regulation 37-1, Chapter 19, paragraph 190503.

t. Do Not - Process rejects/chargebacks to any station other than DSSN 5570 without a concurrence during August, September, and October.

u. Do Not - Reject disbursements amounting to \$2,500 or less. However, travel advances and settlements, pay entitlements, and FMS disbursements will be rejected in accordance with the DoDFMR, Volume 3, paragraphs 111404 and 111405.

v. Do Not - Send out partial CSCFA-110 reports during August, September, and October.

Canceling Appropriations

a. Do - Clear/accept all transactions citing canceling appropriations by August 26, 2005.

b. Do - Notify Organizational/Network Analysis Branch, 317-510-5459 or DSN 699-5459, during September to do file maintenance if a charge or clearance cites a canceling appropriation and the offset is in a non-canceling appropriation on the August uncleared.

c. Do - Clear/accept entire T/Ls having any canceling year transactions which can not be eliminated by file maintenance.

d. Do - Notify your DFAS-IN POC every month when there is file maintenance that can be done to eliminate canceling year transactions.

e. Do - Remember that any canceling appropriation transaction remaining on the uncleared listing of the fiscal station (FSN) at September 30th will have a clearance processed by the Analysis Division against the canceling year funds of the charged FSN prior to producing the final September 30th uncleared. If there is a charge against a canceling appropriation and the clearance is against a non-canceling appropriation, this process will remove the charge leaving a stand-alone clearance.

f. Do - Provide assistance to DFAS-CO to clear rejects in canceling appropriations.

g. Do - For vouchers paid by paying offices other than Columbus, send copies of vouchers paid during the last two weeks of September to the accounting activity. We will provide a consolidated list of accounting activity POCs by E-mail during the last week of August (see paragraph 2.D above).

h. Do - Canvas all UIDRs in August for unprocessed canceled year transactions.

i. Don't - Process any charges citing a canceling year appropriation in September without faxing/E-mailing a copy of the transaction to the charged activity so that the charged activity can process a clearance in September. Use the following website to locate information concerning FSNs: <http://referencetool.dfas.mil>.

j. Don't - Reject any charges citing canceling appropriations in September without faxing/E-mailing a copy of the reject letter to the charging DSSN. Use the following website to locate information concerning DSSNs: <http://referencetool.dfas.mil>.

L. Reporting on Real Property, Personal Property and Inventory.

(1) Reporting and certification procedures are basically the same as last year. DoDFMR guidance on property, plant and equipment (Volume 4, Chapter 6) is available on the internet at (<http://www.dod.mil/comptroller/fmr>). Certification guidance is provided in DFAS-IN Accounting Policy Implementation Messages 97-68 and 97-69 at (<https://dfas4dod.dfas.mil/centers/dfasin/library>).

(2) Certification is required for all Army Working Capital Fund (AWCF) Property, Plant, and Equipment (PP&E); Inventory; Operating Materials and Supplies and Construction-In-Progress. For Army General Funds, apply the procedures for Army Conventional Ammunition Working Capital Fund (CAWCF, 4528) and Munitions (2034/Ammo and 2032/Missiles) Inventories, as well as all Construction-in-Progress and Operating Materials and Supplies. The accountable officer/installation is responsible for retaining for audit the original report with accompanying certification statement. Any qualified certification must include an explanation as to why an unqualified certification was not possible as well as a target date when an unqualified certification can be achieved. Updated suggested memorandum certification formats for AWCF activities are shown at Attachments 6 and 7. Updated suggested memorandum certification format for Army General Fund activities is shown at Attachment 8. The US Standard General Ledger (USSGL) accounts have been used in the suggested formats; however, if your chart of accounts has not fully adopted the USSGL structure, modify the formats accordingly.

(3) The current capitalization threshold for financial reporting of Real and Personal Property is 100 thousand dollars per item having an estimated useful life of two years or more. The capitalization threshold is not applicable for Inventory or Operating Materials and Supplies.

a. For AWCF, continue to report assets previously capitalized at lower thresholds, e.g., (50, 25, 15, 5 thousand dollars) as well as the associated depreciation. AWCF activities do not report account balances for Other Natural Resources (General Ledger Account Code (GLAC) 1840). Adjust any balances down to zero dollars.

b. For Army General Funds Property, Plant, and Equipment (PP&E), the reporting is required only for Construction-in-Progress (172*). This reporting limitation is only for Army General Funded owned/controlled personal and real property assets. For AWCF continue to report all (i) Inventory, (ii) Operating Materials and Supplies, and (iii) AWCF PP&E IAW established procedures.

(4) For trial balance reporting on Annual and Multi-year Appropriations, ensure that all PP&E, Inventory, Operating Materials and Supplies, and Accrued Unfunded Leave Liability account balances are in the current fiscal year (FY 05) appropriation. Also, ensure these account balances are transferred to the new fiscal year (FY 06) on the post closing (OCT 1) trial balances. Continue to report in X Year the Army Procurement Appropriation Inventory and Operating Materials and Supplies.

7. Program Budget Accounting System (PBAS).

A. The Detail Other Customer (DOC) module for non-FMS orders will be open for adjustments until 9:30 P.M. on September 30th. Foreign Military Sales (FMS) adjustments must be processed by 9:30 PM on September 30th.

B. Reprogramming actions must be entered in PBAS prior to being recorded in field level accounting systems.

C. For unexpired Research, Development, Test, and Evaluation accounts, verify reported funds at the nine position AMS level. For unexpired Major Construction, Army accounts, verify reported amounts at the eight position AMS level.

D. For Army Procurement Appropriations, the value shown on the status reports for customer orders must agree with the value shown in order control by fiscal year, appropriation, order classification (customer order type), and major RSC for all RSCs except 408 and 417 (validated by detail RSC). Validate all years. Follow the writedown procedures in paragraph 5.C.

E. Additional information on PBAS will be provided in the PBAS Year-End Message which will be available in August on the PBAS website:
<https://dfas4dod.dfas.mil/centers/dfasin/asp/funddist/>.

8. STANFINS PROCESSING. All DFAS-IN affiliated DFAS accounting activities must begin FY 06 accounting business as early in October as possible, but not later than Tuesday, October 11th. The year-end processing schedule for STANFINS sites to finalize the status reports including running the 13th month and starting new business is at Attachment 9. While definite start and end dates are established, there is internal flexibility and trade off (including multiple HQARS/Electra cycles each day)--status report submission versus number of Electra cycles. Early reporting provides more time for Electra processing, if desired.

9. Expenditure Reporting.

A. Research and correct transactions currently appearing on the suspense history listing and all existing status/CER discrepancies prior to September 30th of the current fiscal year.

B. Clear all status/CER variances for canceling year appropriations by September 30th of the current fiscal year.

C. Research and correct transactions for canceling year appropriations appearing on the mapper listing prior to September 30th of the current fiscal year.

10. Status Reporting. Provide all required supplemental information such as schedules, footnotes, negative reports, etc. by E-mail or fax to the budget execution team representative for your operating agency (OA) listed in Attachment 1.

A. Status of Approved Resources (CSCFA-218) and Status of Reimbursements (CSCFA-112). Provide your budget execution team POC with the name and phone number of a person who is familiar with all aspects of the reports and can resolve any problems. Identify all information submitted with year-end reports by the appropriate OA, allotment serial number (ASN) and FSN. In addition, include with the CSCFA-112 report the Report on Receivables Due from the Public (Schedule 9) for all source codes. Submit source codes at the detail source code level. Explain with a footnote all significant increases from the beginning year balance in any age code.

B. Civilian Manpower Obligation Data (CMOD) Report.

(1) Report Army civilian employees' end strength and man-months only for the appropriations in Attachment 10.

(2) The United States Army Cost Economic Analysis Center (USCEAC) has provided specific salary averages to use as sanity checks. If your CMOD report differs greatly, be prepared to explain the inconsistency. The salary averages are available on the USCEAC website: www.ceac.army.mil. Click on the "Rates" link and then on "Civilian Pay Rates." Scroll down and select spreadsheet #1755. Direct any questions to the CMOD POC in Attachment 1.

(3) The overtime rate for employees with rates of basic pay equal to or less than the rate of basic pay for GS-10, step 1, is 1.5 times the hourly rate. The overtime rate for employees with rates of pay greater than the basic pay for GS-10, step 1, is the greater of -

(a) the hourly rate of pay for GS-10, step 1, times 1.5,

(b) the employee's hourly rate of pay.

(4) Report EORs for reserve technicians (4th position of EOR = J or K) for OMAR (2080) and OMANG (2065) only.

(5) For current fiscal year, do not report negative values for obligation, end strength, or work months.

C. Management Decision Package (MDEP) and Special Operations Decision Package (SODP) Reporting.

(1) Report direct and reimbursable obligations and recoveries (deobligations) on the CSCFA-218, Section 6, Schedule 1.

(2) Report the appropriations listed in Attachment 11 while in an unexpired status.

(3) The primary obligation (TRC 1J) should equal the MDEP/SODP obligation (TRC 44) by basic symbol, limit, source of funds (SOF) and AMS.

(4) For prior years, primary recovery (TRC 1D) should equal MDEP/SODP recovery (TRC 45) by basic symbol, limit, SOF, and AMS.

(5) Report functional cost account (FCA) codes only for direct funds unless you have received a specific exemption.

D. Morale, Welfare, and Recreation (MWR) Reporting.

(1) Report on the CSCFA-218, Section 5, Schedule 2.

(2) For current year appropriations:

a. Report EOR at 4 positions.

b. Report AMS at 7 or 8 positions (IAW DFAS-IN Manual 37-100).

c. All records must contain FSN.

d. All obligations in payroll EORs will have corresponding obligations in benefit EORs.

e. Any credit amount requires an explanatory footnote.

(3) The Community and Family Support Center (CFSC) has provided a checklist to minimize MWR reporting problems. See DFAS-IN 37-1, Table 27-3, paragraph E.

E. Other Required Reports. Submit a negative report if appropriate for the following:

(1) DD COMP (SA) 1466 Report of Costs in Support of Secret Service. Prepare IAW DFAS-IN 37-1, chapter 28, paragraph 281005. Field Organizations should submit their reports to the accounting activity for consolidation, and not directly to DFAS-IN.

(2) Forest Products Program Report. Prepare IAW DFAS-IN 37-1, chapter 28, paragraph 281002.

(3) Problem Disbursement Reports.

a. Condition 3 (NULOs)

b. Problem Disbursement Report 3B (Obligations Posted on Behalf of the Fund Holder).

(4) Exchange of Training and Related Support Report. Prepare IAW DoDFMR, Volume 11A, Chapter 10.

(5) Monthly Receivable Report. Prepare Data Call Workbooks IAW DFAS-IN 37-1, paragraph 280705.C.3.

11. General Ledger Trial Balance Reporting.

A. Pre-closing Submission. The accounting date must cite 0905. Applicable general ledger accounts on the pre-closing trial balance must be in agreement with the status reports. Include any Electra status adjustments in the pre-closing general ledger, if possible, as the pre-closing submission date will be the same date as normal month-end submission. Have status adjustments finalized as much as possible before submitting the pre-closing trial balance. General Ledger Trial Balance submissions will not be held up for Electra processing. Submit any further adjustments by fax IAW paragraph 11.B. below. Call the General Ledger POC (see Attachment 1) when you have submitted your pre-closing general ledger file.

★ B. Year-end Process. Budgetary and proprietary trial balances must be in balance. Fax adjustments made to status report bottom line totals after submission of the general ledger trial balances to the appropriate general ledger POC within 48 hours after making the adjustment. The fax number is 317-510-2124/699-2124. Submission of pre-closing trial balances cannot be held pending Electra adjustments.

★ C. Validation Checks. Prior to submitting the year-end trial balances, accounting activities should apply the following validation check:

Identify and correct abnormal and duplicate balances in general ledger trial balances before submission. Examples of abnormal balances are credit balances in asset accounts and debit balances in liability accounts. Some abnormal balances are appropriate and do not require correction. However, all abnormal balances must be identified and explained in accompanying footnotes. Report abnormal balances in the following excel spreadsheet format:

Explanations Accompanying Trial Balances
Submitter:

APPROPRIATION: 21 5 2020

SGL ACCT NO	ABNORMAL BALANCE	REASON FOR ABNORMAL BALANCE
2111NF	789,345.02	Due to undistributed disbursements offset against payables. Posted to include disbursement reported after cut-off. Data will be worked and input against appropriate payable next reporting period.

D. Post-closing submission. The accounting date must cite 0006. Revenue, expense, accruals paid, and earnings collected GLACs must be zero. Inventory, accrued annual leave liability, and fixed asset general ledger accounts must have moved forward to the new fiscal year. Do not report trial balances for canceled appropriations indicated in Attachment 12. Run the post-closing general ledger only after all Electra adjustments have been entered into your pre-closing general ledger. There are requirements for journal vouchers to be approved at specific thresholds; however, journal vouchers for the normal post closing adjustments for property, plant, and equipment in excess of \$1 Billion do not have to be approved by the Director, Accounting Services, Army. Call the General Ledger POC (see Attachment 1) when you have submitted your post-closing general ledger file.

12. Army Working Capital Fund (AWCF) Reporting.

A. Reporting of Funds Received (TRC 1C).

(1) Supply management activities will report funds received for capital budget authority and obligation authority received on funding authorization documents (FADs).

(2) Depot maintenance and ordnance activities will report funds received on FADs for capital budget authority plus the funding based upon the acceptance of reimbursable orders.

B. Distinction between Operating Cost Authority, Capital Budgeting Authority, and Operating Obligation Authority.

(1) Operating cost authority (OCA) is in Section C of the FAD, OCAUTH. For all activity groups (other than Supply Management, Army) costs include those reported in Part I, Line 10, Accounting Report (M) 1307 (AR 1307).

(2) Capital budget authority is in Section A of the FAD by project (projects are the 3rd through the 8th digit of the AMS as identified in DFAS-IN Manual 37-100). Capital

obligation authority represents a limitation subject to the provision of Section 1517 of 31 U.S.C., the Anti-Deficiency Act. Do not incur obligations beyond the amount shown in Section A of the FAD.

(3) Operating obligation authority is in Section C of the FAD, OBAUTH. Operating obligation authority is subject to the provisions of Section 1517 of 31 U.S.C. of the Antideficiency Act.

C. Financial Reporting.

(1) Accounting Report (M) 1307 (AR 1307).

The General Ledger Trial Balance is the submission for the Accounting Report (M) 1307.

a. Supply Management activities will submit their current system General Ledger Trial Balance. Depot Maintenance activities using the Standard Industrial Fund System (SIFS) will submit the General Ledger Trial Balances and the supplemental CABDECK general ledger.

b. The information reported for reimbursements earned, reimbursements collected, and accounts receivable must agree with reimbursements receivable as reported on the CSCFA-112. Disbursements, accounts payable, accrued liabilities, undelivered orders, and advances must agree with the CSCFA-218.

(2) DD-COMP (M) 1302 Report (Statement 7). This report is the Inventory Management Report, Part VII of the AR 1307 (see DoDFMR, Volume 11B). U.S. Army Materiel Command (USAMC) supply management activities are to submit the USAMC 130 report.

(3) Financial Statements 4a and 6. USAMC activities are to submit activity-level supply management business area reports.

(4) Report on Receivables Due from the Public. Each Schedule 9 report must contain a Summary 900 Report in addition to the detail source code report. Footnotes are required for any delinquent accounts.

(5) Cost Accounting Budget Files (CAB File). AWCf depot maintenance and ordnance activities must submit this portion of the AR 1307 (see DoDFMR, Volume 11B).

D. AWCF Balance with Treasury. Adjust the AWCf balance with Treasury to zero at the beginning of the new fiscal year. The journal voucher (JV) should represent the actual cash balance brought forward from the September 30th closing. Do not include other adjustments.

(1) If the AWCF balance with Treasury contains a debit balance as of October 1, 2005, credit Fund Balance with Treasury 1010 (or associated sub-accounts) and debit Transfer-

Out Without Reimbursement 5730, or Net Treasury Balance 3310, as appropriate.

(2) If the AWCF balance with Treasury contains a credit balance as of October 1, 2005, debit Fund Balance with Treasury 1010 (or associated sub-accounts) and credit Transfers-In Without Reimbursement 5720, or Net Treasury Balance 3310, as appropriate.

(3) Retain the original JV and submit a copy to DFAS IN, Departmental Accounting, Budget Execution Reports, Investment Branch, Attn: your reporting POC, by fax to 317-510-2124.

13. Canceling Appropriations.

A. Retaining Canceled Account Records. At September 30 of the current fiscal year, the closing account end-of-period balances reported will represent the balances which will cancel at post-closing. Keep detailed records of the liabilities for all canceled obligations. This includes automated accounting systems. An audit trail must remain intact after accounts cancel to support the existing liability against future appropriations. The audit trail must identify the original year of the appropriation.

B. Disbursements made from unexpired funds to liquidate canceled year liabilities cannot exceed the unexpended balance of the canceled appropriation or 1 percent of the current year appropriation, whichever is less. During September, the fund holder should follow-up as to the status of these funds and notify the accounting activity when funds have been requested and are expected to be disbursed before September 30th. This will enable the accounting activity to include all disbursed funds in the year-end status reports. You cannot use funds received during the current fiscal year to liquidate canceled year liabilities during the next fiscal year. Obligate and disburse the funds or return them prior to September 30th.

C. Expedite all transactions (disbursements, collections and adjustments) affecting canceling appropriations to ensure the transactions are processed prior to September 30th. Also, expedite billings which charge canceling appropriations so that disbursements can be made prior to year-end. Coordination between accounting activities, contracting offices, and other serviced activities is essential. Accounting activities should encourage close coordination between administrative contracting officers and vendors to expedite obtaining invoices.

D. Before year-end closing, review all receivables to ensure they are valid and collectible. Ensure all canceling account receivables, both intergovernmental and public, are written off before year end closing. To write off intergovernmental receivables, prepare an SF 1081 (Voucher and

Schedule of Withdrawals and Credits) to record the collection on the reimbursable side and the disbursement against the direct side of the same appropriation which financed the original obligations.

E. Clear all errors and abnormal balances in the canceling appropriations. The following conditions are not acceptable during September processing for canceling appropriations. Correct these errors before submitting reports:

- (1) NULOs at AMS level.
- (2) Unliquidated obligations in AMS 9966.
- (3) Negative unobligated balances at the appropriate AMS level.
- (4) Any reimbursement receivable balances.
- (5) Credit undelivered orders.
- (6) Credit unfilled orders.
- (7) Credit accounts payable.
- (8) Positive or negative advances.
- (9) Status/CER differences.

F. Any abnormal balances created by clearances processed for canceling year transactions, as well as any other remaining canceling year abnormal balances, will be subject to cross-leveling at DA level between remaining OA funds.

G. Attachment 12 lists the appropriation cancellation dates.

14. Transactions Affecting Canceling Appropriations.

A. Expedite the processing of transactions recorded against canceling appropriations. It is imperative that these transactions be posted to the accounting records prior to the appropriation canceling.

- (1) Effective upon receipt of this instruction, accounting activities will stop rejecting transactions citing canceling appropriations. Instead, contact the activity originating the transaction, provide the reasons for not processing the transaction (to include the correct FSN if known), and request they either provide additional support or reverse the charge. They must promptly research and take corrective action on these canceling appropriation inquiries.

(2) **ACTIVITIES PROCESSING CANCELING APPROPRIATION TRANSACTIONS IN SEPTEMBER WILL NOTIFY THE APPLICABLE ACCOUNTING ACTIVITY BY FAX/E-MAIL OF ANY CANCELING APPROPRIATION TRANSACTIONS.** Disbursing activities or accounting activities will provide a copy of the voucher, supporting documentation, DSSN, and the transmittal number of the CSCFA-110 report (for Transactions for Others (TFOs) only) on which the transaction will appear. Accounting activities receiving these notifications must post the transaction to the accounting records and include the clearance record on the September CSCFA-304 report. Accounting activities should follow the procedures in paragraph 14.A.1. if they cannot promptly post the transaction to the correct appropriation.

B. After processing the September CSCFA-304 reports, DFAS-IN, Departmental Accounting, Expenditures Division will make departmental level adjustments for any remaining uncleared TFO, Transaction by Others (TBO), interfund, DCAS and cross disbursing canceling appropriation transactions. When an accounting activity is the responsible clearing entity, Expenditures Division will charge uncleared TBO (OA 90) and interfund (OA AA) balances to a departmental level OA while citing the responsible clearing FSN. Expenditures Division will also charge uncleared TFO rejects (OA 99) and cross disbursements to a departmental level OA. None of these departmental level adjustments will need to be included in the September CER.

C. Accounting activities may receive some September or prior CSCFA-110 reports or interfund bills after they have completed September processing. Possible situations and required actions relating to disbursements made prior to the appropriation canceling are:

(1) Receipt of original CSCFA-110 reports previously received per paragraph 14.A.2. Do not take further action. Use accompanying CSCFA-110 control records (KC records) as necessary.

(2) CSCFA-110/interfund bills include canceled appropriation transactions not previously received. Post valid transactions to the canceled appropriation records you maintain. Do not report an acceptance record on the CSCFA-304 report or a disbursement or collection on the status of funds reports. Expenditures Division will have already processed the transactions as stated in paragraph 14.B. Forward invalid transactions to the expenditure POC (see Attachment 1). Adjust CSCFA-110 control records (KC records) as necessary to avoid creating a reject.

(3) CSCFA-110 reports or interfund bills include canceled appropriation account transactions not previously received, but upon review the accounting activity determines the transactions are valid charges to a non-canceled appropriation.

a. If the transaction is from DFAS-Columbus (DSSN 6469, 6422, or 6356), and you provide accounting reports for the appropriation cited, accept the transaction into the appropriation listed on the RCS CSCFA-110 report even if that appropriation is incorrect. If you do not provide accounting reports for the appropriation cited, leave the transaction as uncleared. The accounting activity will initiate a contract reconciliation. See DFAS-IN Regulation 37-1, chapter 19, paragraph 1903.

b. If the transaction is from a DSSN other than those listed in paragraph (3)a above, post the transaction against the correct appropriation, report an acceptance record on the CSCFA-304 report, and report a disbursement or collection on the status of funds reports. See DFAS-IN Regulation 37-1, chapter 19, paragraph 1903.

(4) CSCFA-110 reports or interfund bills include non-canceled appropriation transactions, but upon review you determine the transactions are valid charges to a canceled appropriation.

a. If the transaction originated from DFAS-Columbus (DSSN 6469, 6422, or 6356), leave the transaction as uncleared. The accounting activity will initiate a contract reconciliation. Once the contract has been reconciled between the official accounting records and MOCAS, initiate a request for cancelled account adjustment. See phone number for Expenditure Division POC in Attachment 1. Do not post the transaction to your records without prior coordination and approval from DFAS Indianapolis.

b. If the transaction is from a DSSN other than those listed in paragraph (4)a above, request authority to process a canceled account adjustment from DFAS Indianapolis Expenditure Division. See phone number for Expenditure Division POC in Attachment 1. Do not post the transaction to your records without prior coordination and approval from DFAS Indianapolis.

D. Expenditures Division will not receive all Air Force, Navy, and State Department cross disbursement vouchers citing canceling appropriations prior to FY end. Upon receipt of these vouchers, Expenditures Division will forward them off line on a manual CSCFA-110 report to the applicable accounting activity. Accounting activities should process these vouchers following the guidance in paragraph 14.C.

E. When the accounting activity cannot clear a TBO or interfund because it is in the wrong appropriation, the procedures described in paragraphs 14.C and 14.D will apply. Remember that if the transaction is from DFAS-Columbus (DSSN 6469, 6422, or 6356), and you provide accounting reports for the appropriation cited, accept the transaction into the appropriation listed on the RCS CSCFA-110 report even if that

appropriation is incorrect. If you do not provide accounting reports for the appropriation cited, leave the transaction as uncleared. In both situations the accounting activity will initiate a contract reconciliation. See DFAS-IN Regulation 37-1, chapter 19, paragraph 190301. In addition, there may be other instances of expenditure reporting errors affecting canceling appropriations. Treasury regulations allow for adjustments to canceled appropriations due to obvious clerical errors or misclassified payments. Obtain approval from the Expenditure Division for these adjustments.

F. Activities processing transactions against canceling appropriations through DCAS must ensure that all supplemental information is provided so that the receiving accounting activity can post the transaction prior to year-end. Accounting activities must ensure they access ODS to pull the transactions charged to fiscal stations they support.

G. You cannot cite canceled appropriations on disbursement and collection documents after September processing is completed. The DFAS Indianapolis expenditure edit processes will convert the reported canceled appropriation transaction to suspense account 21F3875.0111/0222 and charge the submitting activity with the applicable error code. Charge disbursements that normally would have been charged to the canceled appropriation against an unexpired appropriation. Obtain unexpired funds from the fund manager. Credit collections received after the appropriation cancels to 21R3200.0001.

H. Basic symbols 5188, 5189, and 5193 do not close. Roll up the unobligated and unliquidated from the oldest program year (PY) into the next oldest PY. This year, any unobligated or unliquidated balances in PY 9 as of September 30th will roll up to PY 00 on October 1st.

15. Foreign Military Sales (FMS) and Security Assistance Appropriations.

A. Submission Instructions. All security assistance accounting and reporting functions, except expenditure/DELMAR reporting, are located at the DFAS-Denver Center (DFAS-DE). This applies to FMS, International Military Education and Training (IMET), and Foreign Military Financing, (FMF). POC is at 303-676-6571 or DSN 926-6571.

(1) Hard copy reports for Foreign Military Sales (97-11X8242), IMET (21-*1081), and Foreign Military Financing (21-*1082), are not required.

(2) All CSCFA-218 data must contain the applicable country, case, line, OA, EOR, FSN and ASN. Data records in your September file transfer submission must include all TRCs and the inside and outside government indicator codes shown on these schedules.

- a. Schedule 1: Primary Data.
- b. Schedule 3: Schedule of Obligations and Deobligations.
- c. Schedule 4: Annual Schedule of Unobligated Funds and Unliquidated Obligations.

- d. Schedule 7: Schedule of Accrual Data.

(3) Include the TRCs listed below and shown on the Schedule of Unobligated Funds and Unliquidated Obligations in your September file transfer submission:

- a. ZB - Unobligated Balance, end of period.
- b. ZE - Unliquidated Obligations, end of period.

(4) Prompt Pay Act Reporting. Rescinded. Do not submit.

B. PBAS Order Control. PBAS order control MODP will be open for prior year FMS obligation authority adjustments upon request, on a case-by-case basis, to correct/prevent abnormal balances. Submit your requests to DFAS-Denver (DFAS-AYBAD/DE), 303-676-6571 or DSN 926-6571, from October 1st to 5th, between 9:00 A.M. and 3:00 P.M. EST on normal workdays.

C. Canceling Expired Accounts. Canceling accounts include AMS Code "A00" for basic symbol 8242. In addition to expiring year requirements for basic symbols 1081 and 1082, activities receiving FMS administrative allotment funds must cancel (close) the fifth expired year (A00) funds by September 30th.

D. Footnotes. Footnotes are required for all NULOs and negative unobligated funds.



**POINTS OF CONTACT
REPORTS**

REPORT	COMMERCIAL/DSN
302 Report (Receipt of Report) DSSNs 5052, 5570	317-510-4593/699-4593
DSSNs 5588, 5579, 6353, 8733, 8734, 8735, 8748, 8547, 8548, 8550, 8551, 8785, 8786	317-510-4594/699-4594
DSSNs 5023, 5498, 5499, 6321, 6333, 6335, 6356, 6362, 6387, 6411, 6460, 6469, 6551, 6583, 6944, 8579, 8599, 8735, 8763, 8764	317-510-5770/699-5770
All other DSSNs	317-510-5459/699-5459
1061 (Interfund Billing)	317-510-4585/699-4585
304	317-5104649/699-4649 317-510-5190/699-5190
112 Parts III-VIII (Schedule 9)	317-510-6301/699-6301 317-510-7077/699-7077
File Transfer Protocol & Verification of File Receipt	317-510-4786/699-4786 317-510-4785/699-4785 317-510-3090/699-3090
CAWCF (Reports) (21X4528)	317-510-7854/699-7854
CER	Your Budget Execution POC
CMOD	317-510-6999/699-6999
AWCF (Reports) Business Area AA, AC, AF	317-510-2620/699-2620
Foreign Military Sales (DFAS-DE)	303-676-6571/926-6571
MDEP/SODP	Your Budget Execution POC
FCA (Except MWR)	Your Budget Execution POC
Problem Disbursements	Problem Disbursement POC
Procurement	Your Budget Execution POC
All Other 112/218 Reporting	Your Budget Execution POC



**POINTS OF CONTACT
ACCOUNTING PROCEDURES**

SUBJECT	COMMERCIAL/DSN
AWCF/CAWCF	317-510-4069/699-4069
Fixed Assets	317-510-4069/699-4069
Reports	317-510-3380/699-3380
General Ledger (Policy)	317-510-4069/699-4069

Attachment 1



**POINTS OF CONTACT
FISCAL CODE**

SUBJECT	COMMERCIAL/DSN
DoD Appropriations	317-510-5880/699-5880
Army RDTE, Procurement, BASOPS, ARNG O&M	317-510-3046/699-3046
Army O&M, Reserve, Mil Pay, AWCF, FSNs, DSSNs, OAs, ROCs	317-510-4603/699-4603
Army MILCON, AFH, BRAC, EORs, FCAs, MDEPs, SODPs, and Iraq appropriations	317-510-6153/699-6153



**POINTS OF CONTACT
ARMY BUDGET EXECUTION TEAMS**

BE Team	Phone and Fax Numbers
Army General Fund (TI 21 only)	317-510-7132/699-7132 Fax 317-510-2124/699-2124
Army Working Capital Fund	317-510-2620/699-2620 Fax 317-510-2124/699-2124
Management Account Branch (TI 97 General Fund)	317-510-7139/699-7139 Fax 317-510-2124/699-2124



**POINTS OF CONTACT
EXPENDITURE SUPPORT TEAMS**

FUNCTIONAL DUTIES	COMMERCIAL/DSN
Treasury File (SOT/SOIF)	317-510-6340/699-6340 317-510-5459/699-5459
Uncleared IF *Departmental Level (Installation Level to Spt Teams)	317-510-4109/699-4109 317-510-5459/699-5459
Balance Forward Loads-Other Svcs	317-510-5459/699-5459 317-510-6340/699-6340
Year End JV-Close Outs	317-510-5459/699-5459 317-510-5140/699-5140
Uncleared TFO/TBO Departmental Reports	317-510-5459/699-5459
Monitor Closed Accounting Adjustments	317-510-5459/699/5459 317-510-4593/699-4593

Attachment 1 (Continued)



**POINTS OF CONTACT
GENERAL LEDGER**

FUNCTIONAL DUTIES	COMMERCIAL/DSN
Fund Distribution, Corp of Engineers, Hawaii, Japan, Korea, Lexington, Lawton, Open Allotment, FTP, FFS Systems Issues	317-510-3217/699-3217
St Louis, Rock Island, Omaha	317-510-2570/699-2570
Europe, Rome, Network Operations, San Antonio, Orlando, Seaside, MOCAS, Departmental Undistributed Disbursements/Collections	317-510-7550/699-7550



**POINTS OF CONTACT
CENTRAL DISBURSING SERVICES**

FUNCTIONAL DUTIES	COMMERCIAL/DSN
DELMAR/DELMAR Corrections, Suspense History, or MAPPER	317-510-4817,4827,6830/ 699-4817,4827,6830
Srd-1/ODS Bridge Balancing & SOT	317-510-1256,4808/699-1256,4808
IPAC Daily Business/Files	317-510-6704,4819,4820,/ 699-6704,4819,4820,
TFO/TBO	317-510-6159,1867/ 699-6159,1867
UIDR/DCAS	317-510-1867,7626/ 699-1867,7626



SCHEDULE OF REPORT DUE DATES
(Indianapolis is on Eastern Standard Time (EST))

REPORT	TIME	CALENDAR DAY
CSCFA-302 RIC-RUFEDEL CIC-AFHA	1800 EST	October 1st
CSCFA-304 RIC-RUFEDPE CIC-AFHF	1800 EST	October 1st
CSCFA-239 International Balance of Payments (IBOP) Report	2400 EST	October 15th
CSCFA-1061 Statement of Interfund Transactions Report	1800 EST	October 1st
General Ledger Trial Balance - Pre-Closing RIC-RUFEDGL CIC-AFAA for General Funds	2400 EST	October 2nd
General Ledger Trial Balance Pre-Closing for AWCF RIC-RUFEDGL CIC-AFAA	2400 EST	October 3rd
General Ledger Trial Balance Pre-Closing for SIFS RIC-RUFEDGL CIC-AFAA	1200 EST	October 5th
General Ledger Trial Balance Post-Closing for all funds RIC-RUFEDGL CIC-AFAA	1800 EST	October 22nd
CSCFA-218 for Foreign Military Sales RIC-RUFEDPE CIC-AFMS	2400 EST	October 2nd
CSCFA-218 Direct Reporting for AWCF & CAWF RIC-RUFEDPE CIC-AFBO	2400 EST	October 3rd
CSCFA-218 Direct Reporting for General Funds RIC-RUFEDPE CIC-AFAF	2400 EST	October 2nd
CSCFA-112 Direct Reporting for General Funds RIC-RUFEDPE CIC-AFAF	2400 EST	October 2nd
CSCFA-112 Direct Reporting for AWCF & CAWF RIC-RUFEDPE CIC-AFBO	2400 EST	October 3rd
CAB File GENERAL LEDGER (97X4930.AAP*) RIC-RUFEDPE CIC-ADOF	2400 EST	October 5th
Schedule 9 Report Receivables Due from the Public for general funds	2400 EST	October 2nd
Schedule 9 Report Receivables Due from the Public for AWCF	2400 EST	October 3rd
Condition 3 NULO Report & Problem Disbursement Report 3B	2400 EST	October 4th
Monthly Receivable Report	2400 EST	October 4th
RCS DD-COMP(A)1789 Unit Exchange Report (Chapter 2C-Exchange of Training and Related Support) (See DoDFMR, Vol 11A, Chapter 10)	1800 EST	October 6th
DD-COMP (SA) 1466 Report of Costs in Support of Secret Service	1800 EST	October 8th
Certified Statement of the Value of Homes on Hand for the Homeowners Assistance Fund (COE ONLY)	1800 EST	October 8th
Forest Products Program Report	1800 EST	October 8th

ACCOUNTING ACTIVITY ASSURANCE STATEMENT

(LETTERHEAD)
ASSURANCE OF YEAR-END FINANCIAL REPORTS
SEPTEMBER 30, XXXX

I hereby attest that the information reported, based on transactions received, is a complete, consistent, and verifiable compilation of amounts contained in official accounting records and agrees with the General Ledger Trial Balance. The information is presented fairly in conformity with generally accepted DoD accounting procedures, applicable regulations and governing laws. Any adjustments made are accurate and proper.

DATE: (DATE SIGNED)
SIGNED: (SIGNATURE OF ASSURING OFFICIAL)
TITLE: (TITLE OF POSITION)

(LIST OF FUNDS, OAs, ASNs, AND FSNS BEING REPORTED)

EXPLANATION

THIS ASSURANCE STATEMENT IS FOR ACCOUNTING ACTIVITIES. THEY PROVIDE THIS STATEMENT TO THE ALLOTMENT/ALLOWANCE HOLDER ON A SEPARATE COVER LETTER BEFORE CERTIFICATION OF THE YEAR-END REPORTS.

Attachment 3

ALLOTMENT HOLDER CERTIFICATION STATEMENT

(LETTERHEAD)
CERTIFICATION OF YEAR-END FINANCIAL REPORTS
SEPTEMBER 30, XXXX

I hereby certify that the amounts shown on attached reports and schedules include all known transactions and are correct. All transactions meeting the documentary evidence requirement for Government obligations under 31 U.S.C. 1501 (a) have been obligated and are so reported.

DATE: (DATE SIGNED)
SIGNED: (SIGNATURE OF CERTIFYING OFFICIAL)
TITLE: (TITLE OF POSITION)

(LIST OF FUNDS, OAs, ASNs, AND FSNs BEING CERTIFIED)

EXPLANATION
ALLOTMENT/ALLOWANCE HOLDERS CERTIFY THE STATUS REPORTS USING THE ABOVE CERTIFICATION STATEMENT.

ACCOUNTING ACTIVITY GENERAL LEDGER ASSURANCE STATEMENT

(LETTERHEAD)
ASSURANCE OF GENERAL LEDGER TRIAL BALANCE
SEPTEMBER 30, XXXX

I hereby attest, based on transactions received, that the general ledger trial balances are correct and agree with the certified status reports. Balances are supported by subsidiary records for all budgetary, asset, liability, equity, revenue and expense accounts. The general ledger trial balances have been reconciled to the Status and Expenditure reports, as required.

DATE: (DATE SIGNED)
SIGNED: (SIGNATURE OF ASSURING OFFICIAL)
TITLE: (TITLE OF POSITION)
ADDRESS AND TELEPHONE NUMBER

(LIST OF FUNDS, OAs, ASNs, and FSNs BEING REPORTED)

EXPLANATION

GENERAL LEDGER TRIAL BALANCES ARE SUBMITTED FROM THE ACCOUNTING ACTIVITY TO ACCOUNTING SERVICES, ARMY. THE ACCOUNTING ACTIVITY SIGNS AND SUBMITS THE ABOVE STATEMENT IAW PARAGRAPH 4E.

MEMORANDUM FOR FIELD SITE DIRECTOR OR ACCOUNTING OFFICER

The AWCf General PP&E dollar amounts by asset category are provided as follows:

- (A) Real Property
 - (1) Land and Land Rights (dollar amount)
 - (2) Improvements to Land (dollar amount)
 - (3) Accumulated Depreciation on Improvements to Land (dollar amount)
 - (4) Construction-in-Progress (dollar amount)
 - (5) Buildings, Improvements, and Renovations (dollar amount)
 - (6) Accumulated Depreciation on Buildings, Improvements, and Renovations (dollar amount)
 - (7) Accumulated Depreciation on Other Structures and Facilities (dollar amount)
 - (8) Assets Under Capital Lease (dollar amount)
 - (9) Accumulated Depreciation on Assets Under Capital Lease (dollar amount)
 - (10) Leasehold Improvements (dollar amount)
 - (11) Accumulated Amortization on Leasehold Improvements (dollar amount)
- (B) Personal Property
 - (12) Equipment (dollar amount)
 - (13) Assets Under Capital Lease (dollar amount)
 - (14) Accumulated Depreciation on Assets Under Capital Lease (dollar amount)
 - (15) Internal Use Software (dollar amount)
 - (16) Internal Use Software in Development (dollar amount)
 - (17) Accumulated Amortization on Internal Use Software (dollar amount)

CERTIFICATION STATEMENT FOR GENERAL PROPERTY, PLANT AND EQUIPMENT

I hereby certify that the September 30, 200X, balances in dollars, by category of GPP&E assets, are correct; the balances, comprising those assets meeting the capitalization threshold (indicate criteria used, e.g., DoD Comptroller or interim procedures) are supported by subsidiary property records; and these balances include all applicable capitalized costs of the GPP&E assets under my responsibility for (name of activity and UIC).

Signature
Accountable
Officer

Date

MEMORANDUM FOR FIELD SITE DIRECTOR OR ACCOUNTING OFFICER

The AWCf Inventory and Operating Materials and Supplies (OM&S) dollar amounts by asset category are as follows:

- (A) Inventory
 - (1) Inventory Purchased for Resale (dollar amount)
 - (2) Inventory Held in Reserve for Future Sale (dollar amount)
 - (3) Inventory Held for Repair (dollar amount)
 - (4) Inventory Excess, Obsolete, and Unserviceable (dollar amount)
 - (5) Inventory Raw Materials (dollar amount)
 - (6) Inventory Work-in-Process (dollar amount)
 - (7) Inventory Finished Goods (dollar amount)
 - (8) Inventory Allowance (dollar amount)
- (B) Operating Materials and Supplies
 - (9) Operating Materials and Supplies Held for Use (dollar amount)
 - (10) Operating Materials and Supplies Held in Reserve for Future Use (dollar amount)
 - (11) Operating Materials and Supplies Excess Obsolete, and Unserviceable (dollar amount)
 - (12) Operating Materials and Supplies Held for Repair (dollar amount)
 - (13) Operating Materials and Supplies Allowance (dollar amount)

CERTIFICATION STATEMENT FOR INVENTORY AND OM&S

I hereby certify that the September 30, 200X, balances in dollars, by category of Inventory and OM&S assets, are correct; the balances are supported by subsidiary Inventory and OM&S records, with correct item counts and dollar values of Inventory and OM&S under my responsibility for (name of activity and type of inventory).

Signature
Accountable
Officer

Date

MEMORANDUM FOR FIELD SITE DIRECTOR OR ACCOUNTING OFFICER

The Army General Fund GPP&E/Inventory and OM&S property dollar amounts by asset category are provided as follows:

- (A) Real Property
 - (1) Construction-in-Progress (dollar amount)
- (B) Inventory
 - (2) Inventory Purchased for Resale (dollar amount)
 - (3) Inventory Held in Reserve for Future Sale (dollar amount)
 - (4) Inventory Held for Repair (dollar amount)
 - (5) Inventory Excess, Obsolete, and Unserviceable (dollar amount)
 - (6) Inventory Raw Materials (dollar amount)
 - (7) Inventory Work-in-Process (dollar amount)
 - (8) Inventory Finished Goods (dollar amount)
 - (9) Inventory Allowance (dollar amount)
- (C) Operating Materials and Supplies
 - (10) Operating Materials and Supplies Held for Use (dollar amount)
 - (11) Operating Materials and Supplies Held in Reserve for Future Use (dollar amount)
 - (12) Operating Materials and Supplies Excess Obsolete, and Unserviceable (dollar amount)
 - (13) Operating Materials and Supplies Held for Repair (dollar amount)
 - (14) Operating Materials and Supplies Allowance (dollar amount)

CERTIFICATION STATEMENT FOR GPP&E, INVENTORY AND OM&S

I hereby certify that the September 30, 200X, balances in dollars, by category of GPP&E, Inventory and OM&S assets, are correct; the, Inventory and OM&S balances are supported by subsidiary property records; and the GPP&E balances include all applicable capitalized costs of the real property assets under my responsibility for (name of activity and UIC).

Signature
Accountable
Officer

Date



STANFINS YEAR-BEGINNING PROCESSING SCHEDULE

	Accounting Activities (STANFINS)	DFAS-IN Departmental Accounting (HQARS)
Oct 1st - 2nd	Timeframe to run September Month-end Reports and preclosing GL Trial Balances.	Oct 1st: Initialize HQARS and load PBAS files. Oct 1st - 2nd: Process September status reports and preclosing trial balance submissions.
Oct 1st - 3rd	3 Daily HQARS Cycles	
	Submit to DFAS-IN NLT: 12:45 AM for 1:00 AM cycle 10:45 AM for 11:00 AM cycle 6:45 PM for 7:00 PM cycle Work daily edit errors/TABs and input corrections to STANFINS.	The ELECTRA from: 1:00 AM cycle available at 9:00 AM same day. 11:00 AM cycle available at 2:00 PM same day. 7:00 PM cycle available at 3:00 AM following day.
Oct 4th	No Electra input. Receive/view HQARS correction notification file and make changes in STANFINS.	Budget Execution Teams continue correction of remaining edit errors/TABS. Send correction notification files to Accounting Activities.
Oct 6th	7:00 PM: Receive/view HQARS final correction notification file and make changes in STANFINS. Run daily/13th month cycles to bring reports into agreement with Departmental level reports. Run certifiable reports and verify output. Provide certifiable reports to fund holders.	5:00 AM - 7:00 PM: Finish working errors and complete departmental adjustments needed by the field for closing FY 04. 7:00 PM: Send final correction notification file to accounting activities.
Oct 7th	Run annual cycle and verify output run "As Required" cycles. Notify CDOIM/DOIM when ready to load FY 05 edit tables.	
NLT Oct 8th - 10th	Run "As Required" cycles which includes loading FY 05 edit tables.	
NLT Oct 11th	Ready for new FY 05 processing.	
Oct 15th	Provide "Statement of Completion" IAW paragraph 3.E.	

Note:

- Times noted are Indianapolis time (EST).
- Dates represent maximum time for completion. Early completion is encouraged
and can be coordinated with your servicing DFAS-IN Departmental Budget
Execution (BE) Teams and DOIM/CDOIM offices.

- Non-STANFINS sites will coordinate with DFAS-IN BE Teams for adjustments required beyond Electra cutoff period.
- DFAS-IN Be teams will notify accounting activities upon completion of FSN reviews/adjustments.
- Expect the CER by Oct 3rd.
- FY 05 edit tables can't be loaded until all STANFINS databases residing in the same Domain are ready to go.
- Do not include more than one preclosing Trial Balance submission.
- While everyone will be cutoff from Electra on the same day (Oct 5th per above) the non-STANFINS sites can still prepare files and E-mail the files to their POC in Departmental for uploading to the HQARS mainframe.
- STANFINS sites are: Central Disbursing, Columbus, Denver, Dept 97, DNO, Europe, Japan, Korea, Lawton, Lexington, Mil Pay, Norfolk, Orlando, Pacific, Rome, San Antonio, and Seaside.

Attachment 9 (Continued)

★ CIVILIAN MANPOWER OBLIGATION DATA REPORTING APPROPRIATIONS

APPROPRIATION	DESCRIPTION
21-11*1082	Foreign Military Financing, Executive
21*2020	Operation and Maintenance, Army
*21 4/5 2220	Operation and Maintenance, Army
21*2040	Research, Development, Test & Evaluation
21*2050	Military Construction, Army
21*2065	Operation & Maintenance, Army National Guard
21*2080	Operation & Maintenance, Army Reserve
21*0725	Operation & Maintenance, Family Housing
21*2090	Operating Expenses of the Coalition Provisional Authority
97X4930.****	Army Working Capital Fund

*This is a pseudo appropriation used to differentiate between the normal annual O&M account and this 2-year appropriation. The official Treasury Symbol for O&M is 2020. All fund distribution and execution reporting will cite pseudo basic symbol 2220. DFAS programs will convert the 2220 used within DFAS to the Treasury Symbol 2020 prior to reporting to Treasury. However, outside DoD accounting documents should cite the approved Treasury System appropriation 2020. Appropriation 21 4/5 2220 is permitted to incur obligations for the incremental cost of GWOT for civilian pay, but only to the extent necessary for the pay and benefits of temporary and part-time GWOT employees.

★ MANAGEMENT DECISION PACKAGE (MDEP) REPORTING APPROPRIATIONS

21*0390	21*0720	21*0725
21*1096	21*2010	21*2020
21*203*	21*2040	21*2050
21*2060	21*2065	21*2070
21*2080	21*2085	21*2086
21*2090	21*7020	21X2089
21X2090	21X6098	97*0130.****
97*0833.****	97X4090	97X4930.A***

APPROPRIATION CANCELATION DATES

FY	1 YEAR AVAILABILITY	2 YEAR AVAILABILITY	3 YEAR AVAILABILITY	5 YEAR AVAILABILITY
96				SEP 30, 05
97				SEP 30, 06
98			SEP 30, 05	SEP 30, 07
99		SEP 30, 05	SEP 30, 06	SEP 30, 08
00	SEP 30, 05	SEP 30, 06	SEP 30, 07	SEP 30, 09
01	SEP 30, 06	SEP 30, 07	SEP 30, 08	SEP 30, 10
02	SEP 30, 07	SEP 30, 08	SEP 30, 09	SEP 30, 11
03	SEP 30, 08	SEP 30, 09	SEP 30, 10	SEP 30, 12
04	SEP 30, 09	SEP 30, 10	SEP 30, 11	SEP 30, 13
05	SEP 30, 10	SEP 30, 11	SEP 30, 12	SEP 30, 14

